

DOCKET NO: 278094US-6 PCT

IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN RE APPLICATION OF :  
YUKIHIKO MOGI, ET AL. : EXAMINER: JEANGLAUDE, J.  
SERIAL NO: 10/550,288 :  
FILED: NOVEMBER 14, 2006 : GROUP ART UNIT: 2819  
FOR: SAMPLING RATE CONVERSION :  
DEVICE AND METHOD, AND AUDIO  
DEVICE

AMENDMENT

COMMISSIONER FOR PATENTS  
ALEXANDRIA, VIRGINIA 22313

SIR:

In response to the Office Action dated October 18, 2007, please amend the above-identified application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks** begin on page 25 of this paper.